

<b>STANDARD PROCEDURE</b>		PAGE: 1 OF 3	
ISSUED BY: LEGAL			
EFFECTIVE DATE: 9/2/97			
PROCEDURE # 4.2			
SUBJECT: Appeal of Tax Decisions and Other Decisions			
DISTRIBUTION CODE: A,B,C		CONTACT: Attorney Manager - Division of Legal Services	
		Station:	#80
		Phone:	564-3112

## I. POLICY

In keeping with the goals of the Kentucky Revenue Cabinet (KRC) to better inform its employees of the activities of the various offices within the KRC, it is the policy of the KRC that the Division of Legal Services must advise appropriate personnel within the KRC of the desire to appeal tax and other decisions. The Division of Legal Services will obtain the approval of appropriate personnel prior to appeal.

## II. PROCEDURE

Upon receipt of a decision from a board or court concerning an action, the responsible attorney shall advise appropriate KRC personnel of the decision and of the desire to appeal the decision in whole or in part. Personnel shall include:

1. Director of Legal Services or Attorney Manager;
2. Director of Tax Policy;
3. Director of Protest Resolution (if the matter arose from a protest);
4. Commissioner of the Department of Law; and
5. Commissioner of the Department of Property Valuation (if the matter involves property tax).

**Note:** The Secretary of Revenue will also review recommendations to appeal or not appeal a decision in certain significant cases designated by the Commissioner of the Department of Law.

### The responsible attorney will:

- A. Properly execute an appeal transmittal form.
- B. Prepare a memorandum that explains:
  1. the facts which produced the dispute,
  2. the procedural background of the dispute,
  3. what the court's decision holds, and
  4. the import of the case to the KRC.
- C. Forward the appeal transmittal form, the memorandum, a copy of the decision, and any previous court or board decisions rendered in the dispute to appropriate KRC personnel within ten (10) days of the board or court decision.

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KRC personnel who are listed on the appeal transmittal form and required to review and either approve or disapprove the requested action must:

- A.     Review the appeal transmittal promptly due to strict time limitations governing the filing of an appeal.
- B.     Forward the appeal transmittal form promptly to other employees listed on the form.
- C.     Return the transmittal form to the attorney no later than five (5) days prior to the last day listed for filing an appeal.

The responsible attorney insures that the form is properly reviewed and signed by **all personnel listed on the appeal transmittal form** prior to the notice of appeal being filed.

### III.    ATTACHMENT

Attached is a copy of the [KRC Appeal Transmittal Form](#) that is now a part of this standard procedure. Any revision to the Appeal Transmittal Form is a revision to this standard procedure.

Please see below for additional electronic copy.

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**NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE # 1.1 ENTITLED " CREATION, REVISION AND RESCISSION OF KRC POLICIES AND PROCEDURES"**

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**DISTRIBUTION CODES:**

**A. Senior Management                   B. Division Directors                   C. Branch Managers/Supervisors**

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**D. Cabinet Personnel**

**E. Division Personnel**

**F. Branch Personnel**

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APPEAL TRANSMITTAL

Case Name: \_\_\_\_\_

Court rendering decision and action number: \_\_\_\_\_

Last Day to Appeal: \_\_\_\_\_ Amount at Issue:

Precedential value (if known):

A copy of the decision is attached hereto. Also attached is a memorandum from the attorney handling the case setting out the issues and explaining the recommendation.

Recommendation:	Appeal	Not Appeal	Partial Appeal
Attorney Handling Action:			
(NAME) (DATE) Attorney Manager, Legal Division:			
(NAME) (DATE) Commissioner, Department of Law:			
(NAME) (DATE)			

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Form must be returned to Legal Services Division prior to "Last Day to Appeal" listed above.